UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
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STUDENT OUTLINE

CONSTRUCT ACCOUNTING CLASSIFICATION CODES
AND DOCUMENT NUMBERS

LEARNING OBJECTIVES:

1. TERMINAL LEARNING OBJECTIVE: Given the requirement to
construct accounting/appropriation data, construct
accounting/appropriation data to ensure funds are obligated
against the proper appropriation in accordance with DFAS-CL
(NAVSO-P) 1000.2M. (3451.02.06)

2. ENABLING LEARNING OBJECTIVES:

    (a) Without the aid of references, and given various
expenses, construct a document number in accordance with DFAS-CL
(NAVSO-P) 1000.2M. (3451.02.06e)

    (b) Without the aid of references, and given various
expenses, construct a line of appropriation data utilizing the
correct data for each elemement in accordance with DFAS-CL
(NAVSO-P) 1000.2M. (3451.02.06f)

    (c) Without the aide of references, and given various
expenses, assign an accounting classification reference number
to a line of accounting classification code in accordance with
DFAS-CL (NAVSO-P) 1000.2M. (3451.02.06g)

OUTLINE

1. DOCUMENT NUMBERS:

    A. A document number is a unique (nonduplicative) number
used by all government agencies when ordering materials and
services. The document number provides a means to track an order

from the time the order is placed through the time the order is received and paid for (liquidated).

    B. Document numbers are normally created and assigned to a source transaction at the unit level that prepares the initial request to obtain goods or services.

    C. Within the Marine Corps we construct document numbers using two methods. Each method is used for a specific type of requisition or order. The two types of document numbers used are the Military Standard Requisitioning and Issue Procedures (MILSTRIP) document number and the Standard Document Number (SDN).

        (1) The MILSTRIP Document Number consists of 14 digits. It is assigned to all requisitions going to a government source of supply or when using the local contracting office to purchase goods and services from a private vendor. The MILSTRIP document number is constructed as follows:

POSITION	**CONTENT**
1-6	AAC of issuing activity
7	Last digit of the Calender Year
8-10	Julian Date
11-14	Serial Number

        EXAMPLE: M9925592750001

        (a) <u>UNIT IDENTIFICATION CODES (UIC)</u>: The unit identification code (UIC) is a five-digit numeric code used to identify organizational entities within the Department of the Navy. Numeric codes are sequentially assigned beginning with 00001 and ending with 99999. A UIC list is contained in ASN (FM&C) NAVSO P-1000-25. UICs are used to identify activities for a number of purposes, such as

            supply requisitioner,
            authorization accounting activity,
            plant account holder,
            operating budget holder,
            cost accumulation for budget purposes,

        (b) <u>ACTIVITY ADDRESS CODE (AAC)</u>: When the UIC is prefixed by an alpha character, it becomes an activity address code (AAC). The AAC provides mechanized supply systems with addresses to ship material, bulk shipment warehouse addresses, and where to send the bill to pay for the ordered goods. The

first position of the AAC (the alpha character) is the service assignment code and will always be "M" for the Marine Corps.

        (c) <u>JULIAN DATE (JD)</u>: This is a four digit code, comprised of the last digit of the current calendar year in the first position, followed by a three digit date. The date assignment begins with 001 for 1 January and ends with 365 for 31 December (366 if the year is a leap year). Refer to FB202 Student Handout, page 30 for a Julian Date calendar.

        (d) <u>SERIAL NUMBER</u>: This is a four digit code, comprised of alpha/numeric characters that is assigned by the local ordering unit. In some commands, serial numbers are dictated by the comptroller office to insure that they are not repeated from one unit to another.

        (2) The Standard Document Number (SDN), consists of 15 digits. It will be assigned to all other financial documents that are not covered by MILSTRIP document number use (i.e. TAD documents, work requests, training agreements, etc.). The SDN is constructed as follows:

POSITION	CONTENT
1-6	AAC of issuing activity
7-8	Last two digits of the fiscal year
9-10	Document Type Code
11-15	Serial Number

EXAMPLE: M9925597TOE0001

2. <u>ACCOUNTING CLASSIFICATION CODE (ACC)</u>:

    A. The purpose of the Accounting Classification Code (ACC) is to provide a uniform system of accumulating and reporting accounting information. This code, shown on all purchase requests and resulting obligation and expenditure documents identifies not only who is spending the funds and who is performing the accounting, but also the appropriation, subhead, and the operating/suboperating budget (OPBUD/SubOPBUD) being charged for the transaction. The complete accounting classification code consists of nine coding elements. MCO P7300.20 provides you with an explanation and example of an Accounting Classification Code used in the Marine Corps under the operations and maintenance appropriation. When the Accounting Classification Code is used properly, managers and

financial personnel within the Department of the Navy can tell the following information:

(1) The DoD department that is using funds;

(2) The specific appropriation that will be charged for the purchase of goods/services;

(3) The OPBUD or SubOPBUD that is being charged for the obligation and payment;

(4) The organization responsible for accounting and reporting of the obligation and payment;

(5) The type of payment being made for the specific transaction.

B. The accounting classification code will be shown in the following order:

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APPN:   Appropriation
SH:     Subhead
OC:     Object Class
BCN:    Bureau Control Number
SA:     Suballotment
AAA:    Authorization Accounting Activity
TTC:    Transaction Type Code
PAA:    Property Accounting Activity
CC:     Cost Code
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EXAMPLE OF AN ACCOUNTING CLASSIFICATION CODE

APPN	SH	OC	BCN	SA	AAA	TTC	PAA	CC
1701106	.27A0	260	67026	_	067443	2D	000000	25500WR00001

(1) The first of the nine elements in the ACC is the Appropriation. Appropriations and their seven (or in the case of family housing, 9) digits were discussed earlier in the course. You would place the applicable appropriation for the funds being used in this part of the classification code. An example is 1701106, which represents fiscal year 2000 Operations and Maintenance, Marine Corps appropriation.

(2) The second of the nine elements in the ACC is the subhead (SH). The subhead is a four-digit numeric or alpha/numeric code affixed to an appropriation symbol by the use of a consecutive point (.). As previously discussed in an

earlier class, subheads are used to identify charges to the first level of subdivisions of appropriations. An example is 27A0 which represents Operating Forces, Expeditionary Forces funding under the O&M,MC appropriation.

       (3) The third of the nine elements in the ACC is the Object Class (OC) Code. The OC is a three-digit numeric code used to classify expenses by object. The classification is based on the nature of the services, articles, or other items for which funds are expended. Provided below is a listing of Object Class Codes and Object Class Descriptions:

OC	OC Description
110	Direct Compensation
120	Fringe Benefits
130	Benefits for Former Personnel
210	Travel & Transportation
220	Transportation of Things
240	Printing and Reproduction
250	Other Services
260	Supply and Materials
310	Equipment
320	Land and Structures
330	Investments and Loans
410	Grants, Subsidies & Contribute
420	Insurance Claims Indemnities
430	Interest and dividends

       (4) The fourth of the nine elements in the ACC is a 5-digit Bureau Control Number which is commonly referred to as the "BCN". The BCN for the operation and maintenance appropriations will be the UIC code assigned to the lowest level in the funding chain of command holding 1517 authority. The UIC of the OPBUD or SubOPBUD holder is referred to as the "Bureau Control Number" when it is used in the Accounting Classification Code.

       (5) The fifth of the nine elements in the ACC is the Suballotment (SA). The SA is a one-digit alpha/numeric code used when more than one allotment or OPBUD is granted to a UIC within the same SH. When used with OPBUDs, it is often referred to as the SubOPBUD number. The SA is seldom used below the Headquarters Marine Corps (HQMC) level. If a SA is not used, leave this field blank.

       (6) The sixth of the nine elements in the ACC is the Auhorization Accounting Activity (AAA). The AAA is the UIC of an activity designated to perform the official accounting for

the OPBUD or SubOPBUD and is identified by inserting a five-digit Unit Identification Code assigned to the activity. The AAA is a six-digit numeric code. Since a UIC is only five-digits, a zero is placed in front of the UIC to complete this field and ensure its integrity.

(7) The seventh of the nine elements in the ACC is a 2-digit code called a Transaction Type Code (TTC).

(a) The TTC is a two-digit alpha/numeric code established to collect selected accounting information in order to identify purchases for stores accounts, direct charges to plant property account, travel advances, contract progress payments, and other charges.

(b) A complete list of the transaction type codes can be found in the NAVCOMPTMAN, Volume 2, Chap 8. During this course only the three most commonly used TTCs will be employed and they are as follows:

(1) 2D is used for all payment transactions that are not specifically included in another TTC. This is the most commonly used TTC.

(2) 1K is used for all travel advance payments. It must be stressed that it is only used with travel <u>advance</u> payments, and not other types of travel. All other types of travel use TTC 2D.

(3) 3C is used for cash collections. The concept of using a 3C is to remember that the command is not making a payment, but rather is collecting funds for one purpose or another.

(8) The eighth of the nine elements in the ACC is the property accounting activity (PAA). The PAA is a 6-digit field

(a) The PAA is primarily designed to identify the activity for which the plant property is purchased. The UIC of the activity will be entered in this field preceded by a zero.

(b) The PAA is also used in conjunction with travel orders. When used with travel orders, the five-digit travel order number (TON) is inserted in this field, preceded by a zero.

(c) The PAA field is also used as a local use field. If this field is not used for Plant Property or Travel,

the local Comptroller can dictate policy on this field's usage. Commonly, you will see the RUC of the requisitioner inserted in this field.

(9) The last element of the ACC is the Cost Code.

(a) The Cost Code is a twelve-digit alpha-numeric field. The purpose of the Cost Code is to provide the WHO, WHAT, WHAT FOR, TYPE, and PURPOSE accounting information of each transaction. Cost Code construction varies from BASIC-SYMBOL to BASIC SYMBOL as follows:

BASIC SYMBOL	COST CODE
1105/1108	7 ZEROS + FUNCTIONAL ACCOUNT NUMBER (FAN)
1106/1107	**LAST 12 DIGITS OF DOC NUMBER**
1109/1508	LAST 5 POSITIONS OF ROUTING CONTROL CODE CC) + 00 + AUTHORITY NO.
1319	PROJECT + AUTH + TASK
0350	7 ZEROS + FY + AUTH
0400	IF SUBHEAD = 45BA USE PROJECT/AUTH/TASK
0400	IF SUBHEAD NE 45BA USE 8 ZEROS = AUTH
	ALL OTHERS USE 8 ZEROS + AUTH

(b) For the purpose of this course, 1106 BASIC SYMBOL is used. Therefore, the cost code will be constructed using the last 12 digits of a MILSTRIP or Standard Document Number (SDN). Example: When citing a MILSTRIP document number of M99255-9275-0001, the Cost Code is 925592750001. For a SDN of M99255-99TO-E0001, the Cost Code is 22599TOE0001.

C. We have now discussed all nine elements in the Accounting Classification Code and have found that they consist of a total of 46 characters. Remember that when you are preparing the Accounting Classification Code on a source document, you must maintain the proper spacing and integrity of each field by zero-filling the field as necessary to obtain the proper number of required characters, except when the Sub-Allotment field is not used.

3. ACCOUNTING CLASSIFICATION REFERENCE NUMBER:

A. The ACRN is a two-digit alpha/numeric code assigned to each line of accounting classification data cited on a fund-usage document. The purpose is to identify each separate line of accounting classification data on a single fund-usage document to ensure that each separate expenditure is properly matched to the corresponding obligation.

(1) An ACRN is assigned to each line of accounting classification data cited in a fund-usage document, commencing with "AA". When there is only one line of accounting classification data, the ACRN will be "AA". Alpha/numeric ACRNs are assigned when alpha codes are exhausted. The alpha characters "I" and "O" are not used. ACRNs will not be duplicated within the same fund usage document.

(2) The phrase "each different line of accounting data" means any change in any one of the 46 characters making up the nine elements of the accounting classification code.

REFERENCES:

1.   DFAS-CL (NAVSO-P) 1000.2M.
2.   ASN (FM&C) NAVSO P-1000-25.
3.   SABRS Users Manual
4.   SABRS Data Dictionary
5.   MCO 7300.18